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FACSIMILE TRANSMISSION

DATE: October 1, 2004

MATTER NUMBER: 09733 10402353

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RE: U.S. Patent Application No.: 10/781,490
 Entitled: CAPACITOR

NUMBER OF PAGES INCLUDING COVER PAGE: 21

Message:

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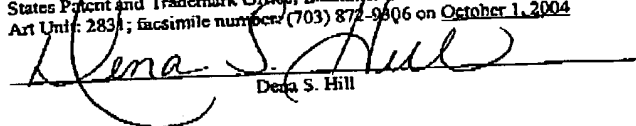
IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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Applicant : Michael Cohen
Filed : February 17, 2004
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Dana S. Hill

AMENDMENT

Commissioner for Patents
P.O. Box 1450
Alexandria, Virginia 22313-1450

Dear Sir:

In response to the Office Action dated July 19, 2004, please amend the above-identified application as follows:

Amendments to the Specification are reflected on the substitute specification submitted herewith and identified on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 4 of this paper.